

STATE OF WISCONSIN

APR 26 1983

BEFORE THE MEDIATOR/ARBITRATOR

WISCONSIN EMPLOYMENT
RELATIONS COMMISSION

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 In The Matter of The :
 Mediation/Arbitration Between :
 KAUKAUNA EDUCATION ASSOCIATION : Case VII
 : No. 30105 MED/ARB-1830
 and : Decision No. 19839-A
 :
 KAUKAUNA AREA SCHOOL DISTRICT :

APPEARANCES:

Dennis W. Muehl, Director, Bayland Teachers United, appearing on behalf of the Kaukauna Education Association.

Mulcahy & Wherry, S.C., by Edward J. Williams, appearing on behalf of the Kaukauna Area School District.

ARBITRATION HEARING BACKGROUND:

On September 2, 1982, the undersigned was notified by the Wisconsin Employment Relations Commission of appointment as mediator/arbitrator, pursuant to Section 111.70(4)(cm)6 of the Municipal Employment Relations Act in the matter of impasse between the Kaukauna Education Association, hereinafter referred to as the Association, and the Kaukauna Area School District, hereinafter referred to as the District. Pursuant to the statutory requirements, a public hearing was held and mediation proceedings were conducted between the parties on December 2, 1982. Mediation failed to resolve the impasse and the parties proceeded to arbitration on the same evening. At that time, the parties were given full opportunity to present relevant evidence and make oral argument. The proceedings were not transcribed. Briefs were filed with and exchanged through the mediator/arbitrator on February 17, 1983.

THE ISSUES:

The salary schedule is the sole remaining issue at impasse between the parties. The final offers of the parties appear attached as Appendix "A" and "B".

STATUTORY CRITERIA:

Since no voluntary impasse procedure was agreed to between the parties regarding the above impasse, the undersigned under the Municipal Employment Relations Act, is required to choose the entire final offer of one of the parties on the unresolved issue.

Section 111.70(4)(cm)7 requires the mediator/arbitrator to consider the following criteria in the decision process:

- A. The lawful authority of the municipal employer.

- B. The stipulations of the parties.
- C. The interests and welfare of the public and the financial ability of the unit of government to meet the costs of any proposed settlement.
- D. Comparison of wages, hours and conditions of employment of the municipal employes involved in the arbitration proceedings with the wages, hours and conditions of employment of other employes performing similar services and with other employes generally in public employment in the same community and in comparable communities and in private employment in the same community and comparable communities.
- E. The average consumer prices for goods and services, commonly known as the cost-of-living.
- F. The overall compensation presently received by the municipal employes, including direct wage compensation, vacation, holidays and excused time, insurance and pensions, medical and hospitalization benefits, the continuity and stability of employment, and all other benefits received.
- G. Changes in any of the foregoing circumstances during the pendency of the arbitration proceedings.
- H. Such other factors, not confined to the foregoing, which are normally or traditionally taken into consideration in the determination of wages, hours and conditions of employment through voluntary collective bargaining, mediation, fact-finding, arbitration or otherwise between the parties, in the public service or in private employment.

THE POSITIONS OF THE PARTIES:

The parties are basically in agreement upon the comparables, both contending the Fox Valley Athletic Conference schools are appropriate. The parties differ, however, in placing emphasis on primary consideration of certain schools. The Association argues Appleton and Neenah should be given primary weight since both districts have reached voluntary settlement. The District on the other hand argues Appleton, Neenah and Oshkosh should not receive primary consideration since they are the larger districts within the comparables and since the Appleton and Neenah settlements were achieved in 1981 when economic conditions were different and when the Consumer Price Index was substantially different. Further, the District argues the wage settlements in Appleton and Neenah are part of multi-year agreements and therefore the persuasive value of these settlements should be diminished. In contrast, the District argues the most comparable of the athletic conference schools are Kimberly and Menasha. It contends they are most comparable because both districts are relatively similar to Kaukauna.

The Association, contending its offer, for the most part, maintains the historical pattern which has been set within the athletic conference over the past seven years, argues its offer is more in line with the voluntary settlements reached in Appleton and Neenah. It declares the benchmark positions

analysis shows its offer follows the past pattern among the comparables. Further, it posits its total package offer at 10.75% is more similar to the Appleton settlement at 10.59% and the Neenah settlement at 9.2% than the District's offer at 8.4% which in addition to being lower erodes the relative compensation at the benchmark positions. The Association continues that when salary only compensation is compared, its offer is even more reasonable since the Appleton wage increase is 10%, the Neenah wage increase is 9.9% and the Menasha board offer is 9.6%.¹ The Association states that when these three wage offers are considered, its wage increase of 10.19% is more closely aligned with the settlements and the board offer than is the District's offer of 7.91%.

Noting that arbitrators have tended in the past to use settlement patterns rather than the Consumer Price Index or the Personal Consumption Expenditures Index as a means of measuring the cost of living increases within an area, the Association argues the settlement pattern is established over a period of years not just one year and therefore the wage increases achieved among the comparable districts must be considered over a number of years. Further, contending consistency is the essential element in the arbitration process, the Association states its offer is designed to maintain status quo.

Arguing the District is not contending it has an inability to pay and that the tax levy is set, the tax rate is set, and no increases in taxes will occur if the Association's offer is accepted, the Association states there is no justification for the District breaking away from its traditional financial position. Arguing Kaukauna is in relatively good position regarding the financing of its schools as measured against the comparables, the Association contends Kaukauna has consistently spent below the State average in per pupil expenditures and has been consistently responsible regarding tax growth. In conclusion, the Association contends that given these factors there is no justification for the District to set forth an offer which erodes the teachers' position among the comparables.

The Association rejects the District's offer of private sector data and newspaper data contending the private sector comparisons are incomplete and the newspaper reprints are hearsay which offers nothing of probative value. In support of its rejection of the newspaper reprints, the Association states hearsay evidence is not dependable and cites a number of newspaper articles which it contends contradicts the evidence submitted by the District.

Assuming the District attempts to argue its 6.4% increase in wages is closer to the reality of the economic situation than the Association's 8.6%, the Association continues teacher layoffs and increased class size should be weighed against the economic situation. In support of its position, the Association states that since last year there has been a net loss of 10.77 full time equivalency teachers and, consequently, the class size has increased. Further, the Association declares the layoffs are further argument for why the District should not be allowed to deviate from its historical pattern.

¹Menasha has not reached voluntary settlement and the Association is making comparison to the board's final offer in this argument.

Finally, the Association argues that when total compensation is considered, its compensation, while the salaries are competitive, does not reflect compensation received by the other comparable districts. Continuing, the Association notes that 90% of the health insurance premium in Kaukauna is paid for while the other five districts assume 100% of the cost of the health insurance premium. The Association adds the situation is exactly the same for the dental premium. Further, the Association cites leaves in Kaukauna charged against the sick leave provision, while in the other districts' leaves are separate provisions and not charged against the sick leave provision, as additional support for its position regarding overall compensation. Consequently, the Association concludes comparability, historical patterns, ability to pay, and total compensation determine its offer is more reasonable.

The District, relying primarily upon the current state of the economy, argues its offer is more responsive to the current state of the economy which is at the worst it has been for many years. Stating the nation is in the midst of a prolonged recession and that the Midwest, including Wisconsin, has been more seriously affected by plant closings and layoffs than any other area of the nation, the District declares there has been a serious decrease of real earnings for the private, non-working farmer and that the financial resources needed to sustain high wages and benefit increases are no longer available. Noting that nationally the average wage increase in the private sector was 7.1% with 12% of the settlements representing pay cuts or wage freezes and that the unemployment rate is at the highest it has been since the depression, the District contends Kaukauna is not immune. It states the Kaukauna economy mirrors the national statistics and therefore this continuing downturn in the nation's economic conditions warrants modest salary and benefit increases, if any. In support of its position, the District states testimony of four private sector employers demonstrates the Fox River Valley employers are not insulated from the economic downturn. Further, providing wage settlements in 26 units of municipal employers for 1982 and 1983, the District contends this data shows municipalities are not immune either. Noting the average 1982 wage increase among these municipal units was 8.41%, while the average 1983 wage increase was 7.63%, the District posits that given these trends, both within the public and private sector, the Association's offer far exceeds the trend and is not justified in light of the economic conditions.

Continuing, the District argues the interest and welfare of the public is a paramount consideration in these economic times. Stating its offer is far more sensitive to the interest and welfare of the public and is, in fact, generous at 8.48% when compared to the 4.6% November inflation rate, the District posits the decreased earning power of the taxpayer cannot be ignored. The District declares the financial ability of Kaukauna to compensate its teachers is not as great as that of other districts. In support of its position it cites Kaukauna as one of the lowest equalized property values among the comparables and its tax rate at third among the comparable districts. Given these factors, the District contends its offer is more reasonable since it makes a greater offer than its ability to pay warrants.

The District adds the cost of living indicator also shows the District's offer is more reasonable. According to the District, no matter which index is used, the rate of inflation ranks between 4.6% and 5.9%. Given this rate of inflation, the District contends its offer, which exceeds the inflation

measurements by as much as 3.88% is far more reasonable than the Association's offer which exceeds the indicators by as much as 6.15%. Further, the District posits its offer allows teachers to keep pace in a reasonable manner, therefore its offer is reasonable.

In conclusion, the District states that since there is a paucity of 1982-83 comparable data, other criteria must be relied upon to determine which of the offers is more reasonable. Among these criteria are the economy, public interest and municipal and private sector settlements in the area. The District avers that when these criteria are considered, its offer is the more reasonable.

In rebuttal, the Association argues Kaukauna teachers are not in a leadership position regarding salary and that their offer is an attempt to regain the relative position they have sustained in the past several years both through arbitration and through voluntary settlements. It includes as part of its argument the 1981-82 settlement whereby the parties mutually agreed to basic maintenance of the relative position among the comparable districts. The Association contends that if the Appleton and Neenah settlements are disregarded or discounted in measuring the final offers against the settlements and final offers of the comparable districts, it is possible a decision could be reached whereby the Kaukauna teachers' salary position, maintained over the past four years, would be significantly eroded.

In addition, the Association states its offer is supported by the Consumer Price Index, if the proper index is used. Stating the appropriate index is the Non-Metro Urban Area Index, the one used for populations of less than 75,000, the Association cites the August to August measurement is at 10.3% not the 5.8% alleged by the Board. The Association concludes this 10.3% measurement is much closer to its offer, a total package of 10.75% and supports its offer.

Also in reply, the District contends the Kaukauna teachers receive a total compensation package which is very comparable to the other districts within the Fox Valley Athletic Conference. It states the STRS, early retirement and sick leave provisions in the Districts are comparable, if not identical. Further, it declares the life insurance benefit received by the Kaukauna School District teachers is equal to the benefit received by Kimberly teachers and greater than that received by Menasha or Oshkosh teachers and it continues that the long term disability coverage received by Kaukauna teachers is far greater than the benefit received in other districts within the comparable pool. Finally, the District contends that without information regarding the actual cost of the premiums for health or dental insurance, or information about the quality of the plans in each of the districts, the Association has not presented a well-reasoned analysis of the total compensation received by teachers within the District compared to teachers within the athletic conference. Consequently, the District argues the Association's position regarding total compensation is meaningless and unpersuasive.

DISCUSSION:

The parties, while in agreement on comparables, differ on the amount of weight to be assigned to some of the districts within the comparables. The Association contends that since Appleton and Neenah are voluntary settlements, they should

receive primary consideration in determining the reasonableness of the final offers. The District, on the other hand contends that since Kimberly and Menasha are most similar in size to Kaukauna, they should be considered the most comparable communities. While the undersigned normally places considerable weight on voluntary settlements since they tend to reflect the cost of living as determined within the area, the only voluntary settlements in the instant matter were Appleton and Neenah both of whom reached agreement in 1981 and settled for 1982-83 as part of a two year agreement for 1981-82. Because these settlements occurred in different economic times than the contracts negotiated for 1982-83 alone, the amount of weight assigned these voluntary settlements is necessarily diminished. Conversely, there is no need to assign greater weight to Kimberly and Menasha as comparables since it is well established and accepted by the parties that the athletic conference is the appropriate set of comparables. Further, among the conference districts, there is a well established pattern of settlements with consistency in rank among these districts for a significant number of years.

Since the settlement data is limited in the instant matter, the undersigned has relied upon comparisons of the final offers in the unsettled districts as well as settlements. The final offers of the parties in this matter were analyzed assuming the employer would prevail in the unsettled districts and also assuming the Association would prevail in the unsettled districts. On the basis of these two types of comparisons, it is determined the District's offer is slightly more preferable since it does more to maintain the previous position of the District among the comparables no matter which side prevails in the unsettled districts.

Kaukauna's Historical Rank
Among the Comparables

Year	BA Min.	BA Max.	MA Min.	MA Max.	Sched. Max.
1975-76	2*	5	4	3	4
1976-77	3	4	4	3	3
1977-78	4	5	4	3	3
1978-79	4	5	5	3	2
1979-80	3	4	5	3	2
1980-81	4	5	5	4	3
1981-82	4	5	5	4	3
Mean	4	5	4	3	3

* Tied for second place

Kaukauna's Rank
Assuming Arbitral Decisions

1982-83	BA Min.	BA Max.	MA Min.	MA Max.	Sched. Max.
District/ Districts ¹	4*	5	6	4	3
District/ Assns. ²	6	5	6	5	3
Assn./ Districts ¹	3	4	5	3	2
Assn./ Assns. ²	4	5	6	3	2

¹Assumes Districts prevail in all decisions.

²Assumes Associations prevail in all decisions.

*Tied for fourth place.

As demonstrated by the foregoing chart, if it is assumed the employers' offers are found to be more reasonable in the comparable districts, the District's offer would maintain the mean benchmarks at the BA Minimum, BA Maximum and Schedule Maximum positions while it would drop in rank by one step at the MA Maximum position and two steps at the MA Minimum position. If the District's offer is compared to the 1980-81 decision and the 1981-82 settlement which the Association contends is an important measurement, the District's offer would maintain rank at all the benchmark positions except the MA Minimum position, which would still drop one step.

Making the same assumption as in the previous paragraph, the Association's offer maintains the mean benchmark at the MA Maximum position and improves the rank over the mean at the BA Minimum, the BA Maximum and the Schedule Maximum positions by one step, while the MA Minimum rank drops one step. In comparison to the 1980-81 and 1981-82 positions, the Association's offer would improve all benchmark positions by one step, except for the MA position, wherein the same rank would be maintained. Given these conclusions, if the employers were to prevail in all the unsettled districts, even with the higher settlements in Appleton and Neenah, the District's offer in the instant matter would be more reasonable.

If it is assumed the Associations' offers in the comparable districts are more reasonable, the District's offer in the instant matter would result in significant changes in rank compared to the mean benchmark ranks. The BA Minimum, the MA Minimum and the MA Maximum positions would all drop in rank by two steps while the mean status would be maintained at the BA Maximum and the Schedule Maximum positions. The change would not be as significant, however, when the District's offer is compared to the 1980-81 and 1981-82 benchmark positions among the comparables since the MA Minimum and MA Maximum benchmark positions would only drop by one step instead of two.

The Association's offer, given the same assumptions, would maintain the benchmark positions at all benchmark positions except the MA Minimum position which would be reduced in rank by two steps. Compared to the 1980-81 and 1981-82 positions, the Association's offer would result in improvement in rank at both the MA Maximum and the Schedule Maximum positions. Based on this assumption, it is concluded the Association's offer would be more reasonable.

Conclusions as to which of the offers is more reasonable based on the above assumptions are highly speculative. The speculation as to which offer is more reasonable is reduced, however, when the percentage increase or decrease of each party's offer is compared to the average increases among the comparables when the same assumptions are made and when that information has been compared to the deviation in 1981-82.

Comparison of Comparables' Average Increase
to Kaukauna's Increase

	BA Min.	BA Max.	MA Min.	MA Max.	Sched. Max.
1981-82					
Average	1048	1629	1178	1978	2123
Kaukauna	1000	1511	1080	1831	2010
%Difference	-5%	-7%	-8%	-7%	-5%
1982-83					
Employer ¹					
Average ¹	953	1473	1067	1772	1903
Employer					
Offer	850	1284	918	1556	1708
% Difference	-11%	-18%	-14%	-12%	-10%
Assn. Offer	1150	1737	1132	1762	2311
% Difference	+21%	+18%	+16%	+19%	+21%
Association					
Average ²	1085	1673	1216	2011	2159
Employer					
Offer	850	1284	918	1556	1708
%Difference	-22%	-23%	-25%	-23%	-21%
Assn. Offer	1150	1737	1132	1762	2311
% Difference	+6%	+4%	+2%	+5%	+7%

¹Assumes the Employers' offers prevail in all unsettled districts.

²Assumes the Associations' offers prevail in all unsettled districts.

A comparison of the deviations as they relate to the average increases shows the District's offer, while losing ground from previous years, is more reasonable than the Association's offer which attempts to gain ground rather than maintain the status quo. The determination that the District's offer is more reasonable, even though ground is lost, is made taking into consideration the general state of the economy and the cost of living rates which have been reflected.

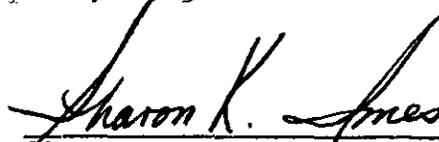
While the area data is not as strong as voluntary settlements for the purposes of determining the area cost of living, it is interesting to note the percentage difference sought by the Association in Oshkosh in November, 1982 compared to the percentage increases sought by the other unsettled districts in June and July of 1982. The undersigned believes the reduced percentage increase sought by the Oshkosh Association not only reflects the Association's effort to put together a reasonable package which would succeed in arbitration, but also an effort to make its final offer reflect the more current cost of living information known at that time. This, together with the Consumer Price Index, U.S. City Average, All Items for Urban Wage Earners, which reflects the August to August annual increase in 1982 at 5.9%, as well as the Personal Consumption Expenditure Index for the second quarter of 1982 at 5.9%, leads the undersigned to conclude a more reasonable percentage increase in the cost of living for the area is somewhere between 6 and 8%. The undersigned makes this conclusion recognizing full well the Association's use of the Consumer Price Index, August to August 1982 figure of 10.3% as the increase for Non-Metro Urban Areas. This index was not as persuasive, although it encompasses cities of less than 75,000, because of the uniqueness of the Fox River Valley and the relative urbanization of the entire area. Having concluded 6% to 8% more appropriately reflects the cost of living in the Kaukauna area, the District's offer at a total package increase of 8.48% thus becomes more reasonable than the Association's offer at 10.75%.

The Association argued its increased wage rate is justified since its total compensation package is not as competitive as the packages in the other districts. While it appears the Association's benefits are slightly less than those in other districts, the differences are not of such a magnitude as to justify an offer which not only has the possibility of improving rank among the comparables but does improve the percentage compensation received by its teachers over that received by others in comparable districts and which less reasonably reflects the cost of living increases. Thus, having reviewed the evidence and arguments and after applying the statutory criteria, and having concluded that the District's offer is more reasonable, the undersigned makes the following award:

AWARD

The final offer of the District, along with the stipulations of the parties which reflect prior agreements in bargaining, as well as those provisions of the predecessor collective bargaining agreement, are to be incorporated into the collective bargaining agreement as required by statute.

Dated this 13th day of April, 1983.



Sharon K. Imes
Mediator/Arbitrator

SKI/mls

APPENDIX "A"

Name of Case: Case VI 10, 10105 10/10/52-130

The following, or the attachment hereto, constitutes our final offer for the purposes of mediation-arbitration pursuant to Section 111.70(4)(cm)6. of the Municipal Employment Relations Act. A copy of such final offer has been submitted to the other party involved in this proceeding, and the undersigned has received a copy of the final offer of the other party. Each page of the attachment hereto has been initialed by me.

9/10/52
(Date)

Michael J. Sogus
(Representative)

Edward J. Miller
Mentor, & others S.C.

On Behalf of: Keokuk Education Association

Keokuk Board of Education

ASSOC.

BASE IS 14500

STEP	BA	BA+9	BA+15	BA+24	BA+38 MA	BA+47 MA+9	BA+53 MA+15	BA+62 MA+24
1	1 14500	1.02 14790	1.04 15030	1.06 15370	1.08 15660	1.1 15950	1.12 16240	1.14 16530
2	1.04 15080	1.06125 15338	1.0825 15696	1.10375 16004	1.125 16313	1.1475 16639	1.17 16965	1.1925 17291
3	1.08 15660	1.1025 15986	1.125 16313	1.1475 16639	1.17 16965	1.195 17328	1.22 17690	1.245 18053
4	1.12 16240	1.14375 16584	1.1675 16929	1.19125 17273	1.215 17618	1.2425 18016	1.27 18415	1.2975 18814
5	1.16 16820	1.185 17183	1.21 17545	1.235 17908	1.26 18270	1.29 18705	1.32 19140	1.35 19575
6	1.2 17400	1.22625 17781	1.2525 18161	1.27875 18542	1.305 18923	1.3375 19394	1.37 19865	1.4025 20336
7	1.28 18560	1.30875 18977	1.3375 19394	1.36625 19811	1.395 20226	1.4325 20771	1.47 21315	1.5075 21859
8	1.32 19140	1.35 19595	1.38 20010	1.41 20445	1.44 20880	1.48 21480	1.52 22040	1.56 22620
9	1.36 19720	1.39125 20173	1.4225 20626	1.45375 21079	1.485 21533	1.5275 22149	1.57 22765	1.6125 23381
10	1.4 20300	1.4325 20771	1.465 21243	1.4975 21714	1.53 22185	1.575 22838	1.62 23490	1.665 24143
11	1.45 21025	1.48375 21514	1.5175 22004	1.55125 22493	1.585 22983	1.6325 23671	1.68 24360	1.7275 25049
12	1.49 21605	1.525 22113	1.56 22620	1.595 23126	1.63 23635	1.68 24360	1.73 25085	1.78 25810
13	1.5 21750	1.57625 22856	1.6125 23381	1.64875 23907	1.685 24433	1.7375 25194	1.79 25955	1.8425 26716
14	1.5 21750	1.57625 22856	1.655 23998	1.6925 24541	1.73 25085	1.785 25883	1.84 26680	1.895 27478
15	1.51 21895	1.58625 23001	1.665 24143	1.74625 25321	1.785 25883	1.8425 26716	1.9 27550	1.9575 28384
16	1.51 21875	1.58625 23001	1.665 24143	1.74625 25321	1.83 26535	1.89 27405	1.95 28275	2.01 29145

Longevity: After 18 years service add 4% of B.A. base.
 After 22 years service add a second 4% of B. A. base.
 After 26 years service add a third 4% of B. A. base.

Handwritten signature

Name of Case: Case VI No. 20105 20/A33-1330

The following, or the attachment hereto, constitutes our final offer for the purposes of mediation-arbitration pursuant to Section 111.70(4)(cm)6. of the Municipal Employment Relations Act. A copy of such final offer has been submitted to the other party involved in this proceeding, and the undersigned has received a copy of the final offer of the other party. Each page of the attachment hereto has been initialed by me.

9/19/82
(Date)

Michael J. Lague
(Representative)

Edward J. Sullivan
Mullally & Wherry S.C.

On Behalf of: Kaukauna Education Association

Kaukauna Board of Education

DIST.

K A U K A U N A A R E A S C H O O L D .

Base Index 1.00 = \$14,200

Education Level Step/	1	2	3	4	5	6	7	8	9
Index/ 1.00	1.00	1.04	1.08	1.12	1.16	1.20	1.28	1.32	
B. A.	14,200	14,768	15,336	15,904	16,472	17,040	18,176	18,744	19,312
Index/ 1.02	1.06125	1.1025	1.14375	1.185	1.22625	1.30875	1.35	1.39125	1.4325
B. A. + 9 credits	14,484	15,070	15,656	16,241	16,827	17,413	18,584	19,170	19,756
Index/ 1.04	1.0825	1.125	1.1675	1.21	1.2525	1.3375	1.38	1.42125	1.4625
P. A. + 15 credits	14,768	15,372	15,975	16,578	17,182	17,786	18,992	19,596	20,200
Index/ 1.06	1.10375	1.1475	1.19125	1.235	1.27875	1.36625	1.41	1.45125	1.4925
B. A. + 24 credits	15,052	15,673	16,294	16,916	17,537	18,158	19,401	20,022	20,644
M. A. or B. A. + 38 grad. credits in related area	15,336	15,975	16,614	17,253	17,892	18,531	19,809	20,448	21,088
Index/ 1.10	1.1475	1.195	1.2425	1.29	1.3375	1.4325	1.48	1.52125	1.5625
M. A. + 9 credits or B. A. + 47 credits	15,620	16,294	16,969	17,644	18,318	18,992	20,342	21,016	21,690
Index/ 1.12	1.17	1.22	1.27	1.32	1.37	1.47	1.52	1.56125	1.6025
M. A. + 15 credits or B. A. + 53 credits	15,904	16,614	17,324	18,034	18,744	19,454	20,874	21,584	22,294
Index/ 1.14	1.1925	1.245	1.2975	1.35	1.4025	1.5075	1.56	1.60125	1.6425
M. A. + 24 credits or B. A. + 62 credits	16,188	16,934	17,679	18,424	19,170	19,916	21,406	22,152	22,898

Longevity: After 18 years service add 4% of B. A. base.
 After 22 years service add a second 4% of B.A. base.
 After 26 years service add a third 4% of B.A. base.